

Senate File 478

S-3057

1 Amend Senate File 478 as follows:

2 1. By striking everything after the enacting clause and  
3 inserting:

4 <Section 1. NEW SECTION. 11.3 When audits and examinations  
5 begin.

6 For purposes of this chapter, an audit or examination  
7 commences when the period of professional engagement begins  
8 pursuant to the government auditing standards prescribed by the  
9 comptroller general of the United States and published by the  
10 United States government accountability office.

11 Sec. 2. Section 11.41, subsection 3, Code 2023, is amended  
12 to read as follows:

13 3. If the information, records, instrumentalities, and  
14 properties sought by the auditor of state are required by law  
15 to be kept confidential, the auditor of state shall have access  
16 to the information, records, instrumentalities, and properties,  
17 but shall maintain the confidentiality of all such information  
18 and is subject to the same penalties as the lawful custodian  
19 of the information for dissemination of the information.

20 ~~However, the auditor of state shall not have access to the~~  
21 ~~income tax returns of individuals or to an individual's name~~  
22 ~~or residential address from a reportable disease report under~~  
23 ~~section 139A.3.~~

24 Sec. 3. Section 11.41, Code 2023, is amended by adding the  
25 following new subsection:

26 NEW SUBSECTION. 4. a. The auditor of state shall not have  
27 access to the following information:

28 (1) Income tax returns of individuals.

29 (2) Information in a report to the Iowa department of  
30 public health, to a local board of health, or to a local health  
31 department that identifies a person infected with a reportable  
32 disease.

33 (3) Criminal identification files of law enforcement  
34 agencies.

35 (4) Personal information in records regarding a student,

1 prospective student, or former student maintained, created,  
2 collected, or assembled by or for a school corporation or  
3 educational institution maintaining such records.

4 (5) Hospital records, medical records, and professional  
5 counselor records of the condition, diagnosis, care, or  
6 treatment of a patient or former patient or a counselee or  
7 former counselee, including outpatient.

8 (6) Records which represent and constitute the work product  
9 of an attorney and which relate to litigation or claims made by  
10 or against a public body.

11 (7) Peace officers' investigative reports, privileged  
12 records or information specified in section 80G.2, and specific  
13 portions of electronic mail and telephone billing records of  
14 law enforcement agencies if that information is part of an  
15 ongoing investigation.

16 (8) Records and information obtained or held by an  
17 independent special counsel during the course of an  
18 investigation conducted pursuant to section 68B.31A. This  
19 paragraph does not prohibit the auditor of state from accessing  
20 information that is disclosed to a legislative ethics  
21 committee subsequent to a determination of probable cause by  
22 an independent special counsel and made pursuant to section  
23 68B.31.

24 (9) Information and records concerning physical  
25 infrastructure, cyber security, critical infrastructure,  
26 security procedures, or emergency preparedness developed,  
27 maintained, or held by a government body for the protection of  
28 life or property if disclosure could reasonably be expected to  
29 jeopardize such life or property.

30 (10) Personal information, as defined in section 22A.1.

31 (11) Any other information or records that contain personal  
32 information that an individual would reasonably expect to be  
33 kept private or unnecessary to the objectives and scope of the  
34 audit or examination commenced pursuant to this chapter.

35 *b.* The auditor of state may have access to information

1 listed under paragraph "a", subparagraphs (3) through (10), if  
2 all of the following conditions are met:

3 (1) The auditor of state demonstrates to the agency being  
4 audited that the information is necessary for the purposes of  
5 the audit.

6 (2) The agency that is being audited agrees that the  
7 information is necessary for the purposes of the audit.

8 (3) The information is anonymized prior to the disclosure of  
9 the information to the auditor of state.

10 Sec. 4. Section 11.42, subsection 3, Code 2023, is amended  
11 to read as follows:

12 3. Upon completion of an audit or examination, a report  
13 shall be prepared as required by [section 11.28](#) and all  
14 information included in the report shall be public information.  
15 The auditor shall not disclose information listed in section  
16 11.41, subsection 4, paragraph "a", subparagraphs (3) through  
17 (10) in a report without the express written consent of the  
18 individual identified.

19 Sec. 5. Section 11.42, Code 2023, is amended by adding the  
20 following new subsection:

21 NEW SUBSECTION. 3A. The auditor shall not retain  
22 information listed in section 11.41, subsection 4, paragraph  
23 "a", subparagraphs (3) through (10) in workpapers following the  
24 completion of an audit report.

25 Sec. 6. Section 679A.19, Code 2023, is amended to read as  
26 follows:

27 **679A.19 Disputes between governmental agencies.**

28 Any litigation between constitutional and statutory offices,  
29 administrative departments, commissions or boards of the  
30 executive branch of state government is prohibited. All  
31 disputes between said governmental offices and agencies shall  
32 be submitted to a board of arbitration of three members to  
33 be composed of two members to be appointed by the offices or  
34 departments involved in the dispute and a third member to be  
35 appointed by the governor. The decision of the board shall be

1 final.>

2     2. Title page, line 1, after <relating to> by inserting <the  
3 operation of state government, including the commencement of  
4 audits,>

5     3. Title page, line 2, by striking <state> and inserting  
6 <state, and disputes between governmental agencies>

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MIKE BOUSSELOT